

Budget Committee Questions – Submitted by Christy Thompson, Board Member

Date Submitted: May 12, 2022

Date Responded: May 14, 2022

Responses from District in RED font.

1. On page 3.4, General Fund 100, Function 1000, object codes 1700 and 1705 . . . Are we no longer collecting extracurricular and enrichment fees?

The district will be collecting extracurricular and enrichment fees this coming fiscal year 2022-23. There is no decision to stop collecting these fees. However, over the last two years due to the nation pandemic, the district waived these fees to most students or only charged a minimum amount such as \$100 for all extracurricular and enrichment programs that students would like to participate. The district used Elementary and Secondary School Emergency Relief (ESSER) funds to cover the costs (payment for staff, coaches, materials/supplies/) when fees were waived during the pandemic.

The district understands that extracurricular and enrichment are valuable opportunities for students and we don't want fees to be a reason for students not to participate into these program. We continue to improve our communication about "fee waiver" or "reduction" through teachers, counselors, support staff, administrators, list serv messages, etc.

2. On page 3.8, in Function 1111, object codes 0341 and 0342, why are we no longer funding travel in and outside of the district?

Function 1111 – Elementary K-5. Object codes 0341 (travel – in district) and 0342 (travel –out of district) roll up under object code 340 (travel expense). For the budget purposes, it makes more sense to budget this expenditure item under the umbrella of object code 340.

3. On page 3.16 under Function 1132, object code 0411 shows a large decrease in money allotted for supplies and 0412 a big increase in athletic supplies. Just curious why.

Object code 0411 varied other supplies, and object code 0412 athletic supplies roll up under object code 0400 Supplies and Material.

In the past, the school secretaries were using both object codes (0411 and 0412) to record the general supplies. During a site-based budget meeting, the secretaries were trained to separate the athletic supplies away from the general supplies so the district is better able to track expenditures in this area. Because of this, there is some shifting between object code 0411 and 0412 in function 1132.

4. On page 3.19 under Function 1221, object code 0112 shows we are decreasing our classified FTE by 5. Are we paying for these staff with other monies?

Function 1221 –Intensive Support for Students with Disabilities.

Correct, we have not reduced our classified staff going in to 2022-2023. Some are paid out of this fund, others out of various General fund accounts, others out of grants.

5. On page 3.22, Function 1250, object codes 0111 and 0112 show more decreases in FTE for our support staff for students with disabilities. Again, are we just moving these staff salaries elsewhere in the budget? Also, object code 0319 went from \$0 this year to \$150,000 for 22-23? Can you please explain?

Correct, we have not decreased licensed or classified staff (yet) going into 2022-2023 school year. Licensed Salaries, object code 0111 increased by .5FTE: this is due to the Disabled Child Program Fund 291 which moved to the General Fund because it is part of Intensive Support for Students with Disabilities.

6. On page 3.37, Function 2210, object code 0420, we went from \$0 this year to budgeting \$487,000 for next year. Can you please explain?

This is the curriculum textbook funding for Teaching & Learning Department. Online programs have historically been budgeted as Computer Software. With the increase in online learning platforms, we consider many of the "software" programs to be a replacement for textbooks. Using the distinction between software that teaches curriculum and software that is a tool (Gmail, MS Word, TurnItIn, etc.), and with guidance from Oregon Department of Education (ODE), the district has moved the budgeting of the curriculum-based software to a Textbook accounting code. Please see a detailed list of the online curriculum that this line item will be funding:

T&L	Discovery streaming	\$	30,000	2210	General Fund	Curriculum-0420 Textbooks
T&L	Edgenuity	\$	42,000	2210	General Fund	Curriculum-0420 Textbooks
T&L	NewsELA	\$	25,000	2210	General Fund	Curriculum-0420 Textbooks
T&L	OverDrive	\$	10,000	2210	General Fund	Curriculum-0420 Textbooks
T&L	Redbird	\$	30,000	2210	General Fund	Curriculum-0420 Textbooks
T&L	RosettaStone	\$	25,000	2210	General Fund	Curriculum-0420 Textbooks
T&L	Stride/Fuel Ed	\$	250,000	2210	General Fund	Curriculum-0420 Textbooks
T&L	TumbleBooks	\$	75,000	2210	General Fund	Curriculum-0420 Textbooks
		\$	487,000		Curriculum-0420 Textbooks	

Pre-COVID and during the last few years we used our CET Fund (Capital Projects, Fund 492) to pay for text books and digital software contracts because we had extra revenue there that qualified for these types of expenditures. That Fund is now lower, and, we need to shift to putting these expenditures into our General Fund under the Instruction function when we can afford to do so.

7. On page 3.44, Function 2310, object code 0134 . . . Is this being paid for in another area in the budget?

Function 2310 – Board of Education, object code 0134 – Additional Pay, Classified. The district used to set aside funding in this function to cover expenditure for the Board Secretary (or other) who would attend meetings in the evenings and take minutes. This cost is now factored in function 2320 – Executive Administration, under object code 0112, classified salaries.

8. On page 3.69, in the Special Revenue Fund, Function 1000 . . . How can we have a decrease in 16 FTE and an increase in dollars spent? And what is the reason for decreasing instruction by 16 FTE and increasing support staff by approximately the same number?

On page 3.69, in the Special Revenue Fund, Function 1000, Proposed Budget \$15,610,407.00. This \$15,610,407.00 captured not only FTE (salaries, payroll benefits), but also includes purchased services, supplies and materials, capital outlay, and other objects such as dues and fees, insurance, etc.

Page 3.70 provided us with a better comparison between cost and FTE.

- The Adopted Budget FY2021-22 \$8,608,611, with 124.41 FTE
- The Proposed Budget FY2022-23 \$9,102,714, with 126.89 FTE

Difference in dollars is \$494,103.00, and difference in FTEs is 2.48 FTE

The average cost of 1 licensed FTE is \$116,250.00 (salary and benefits). $\$116,250 \times 2.48 \text{ FTE} = \$288,300.00$. The difference between \$494,103 and \$288,300 is \$205,803. This \$205,803 is applied to the increased in cost of living adjustment (COLA) and steps. It give our staff increases every year, therefore it costs us more each year to pay the same number or even fewer people.

9. On page 3.70 under Special Revenue Requirements by Object, what is 0500 "Capital Outlay" for and what is the reason for the almost \$4 million dollar decrease in next year's budget?

Definition of 500 Capital Outlay: Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

The land was budgeted and recorded under the Special Revenue Fund 294 in the fiscal year 2021-22 and prior. This fund is set up to receive and expense funds for the purpose of buying and selling property within the district. Since this funding is used for the acquisition of capital facilities which includes land, improvement to land, buildings and building improvements, and infrastructure, this fund qualifies to be budgeted and recorded under the Capital Project Fund 400. Because the Land Fund 294 moved to the Capital Project Fund 400, it showed a decrease in the Special Revenue in the appropriate of \$4M.

Budget Committee Questions – Submitted by Kirsten Wyatt, Board Member

Date Submitted: May 12, 2022

Date Responded: May 14, 2022

Responses from District in RED font.

1. Do we have any data about the increased/decreased reliance on free lunches by students this year?

School Year (SY)	Student Lunches	Student Breakfasts
School Year 2018-19 Actual	431,857.00	66,488.00
School Year 2019-20* see note below	N/A	N/A
School Year 2020-21 All Free, Actual	253,566.00	185,360.00
School Year 2021-22 All Free, Estimate (Students in School all year)	508,080.00	154,295.00

**The numbers in school year 2019-20 were too challenging to collect (with any accuracy or similar comparison) because we moved to Comprehensive Distance Learning (CDL) in March and lunches became free and available to all children birth to age 18 in the community regardless whether the recipients attended our school district or not.*

2. Is there a benefit to our students to fund free lunches for anyone (not just through free and reduced lunch program)?

A public school education that provides free meals to all children (similar to free education and supplies) is always ideal. Free meals for all children in public schools ensures equity and access; it minimizes bureaucracy and collection from families about their income or poverty level; it reduces perceptions of stigma; and it minimizes documentation work for staff and collection of payments; finally it allows staff more time to focus more on students directly. Free lunches would remove the worry from families and, in return, from students.

Many federal and state grants, however, are based on demographics that ask about “poverty level”. Signing up for free & reduced meals is a data collection source that school districts use to produce the “percentages of poverty level” required by grant funds in order to distribute funds in an equitable way to support students with greater needs.

It is important to note that the state reimburses us on meals at a different rate (much lower) than our cost to produce the meal (when you factor in quality food, staff pay, meal service costs, etc.). This means that we are using our General Fund or Elementary and Secondary School Emergency Relief (ESSER) funds to make up the difference.

3. Did we have a sense if free lunches meant more kids got a healthy meal(s)?

Unsure, but there is no doubt that when the school/district improves the ability to providing food to students, we improve the health outcomes of our students.

4. And if there is a policy or performance benefit from subsidizing meals - what would the cost be to continue to provide them?

On a federal level, this is still being pursued by many organizations to have free meals for all students nationwide. Many states have also made the move to subsidize the difference and have free meals for all students. Currently, Oregon covers the cost of "reduced" meals and makes them free. It has also established the Student Success Act which extends free meals to another range of students who apply and aren't approved for federal free meals, but Oregon pays for them.

Budget Committee Questions – Submitted by Helena Xie, Budget Committee

Date Submitted: May 11, 2022

Date Responded: May 13, 2021

Responses from District in RED font.

Function 1121, 1122, 1310, 1510, 1710, 1741 and 5400 fluctuated more than 10% up or down. Could you explain why?

Under General Fund 100, Function 1000, these are the explanations for the fluctuations:

Function	Explanation for Fluctuation
1121 Current year's taxes - Local option	We are applying the percentage (%) of increase/decrease based on the County's recommendations
1122 Prior Years' Taxes - Local Option	We are applying the percentage (%) of increase/decrease based on the County's recommendations
1310 Regular Day School Tuition	We are applying the average from the last three years' actual revenue
1510 Interest On Investments	This amount proposed is based on the current market interest rate, which is very low right now
1710 Admissions	We are applying the average from the last three years' actual revenue
1741 HS Activity Fees	We are applying the average from the last three years' actual revenue
5400 Beginning Fund Balance	This is based on the estimated ending fund balance of the fiscal year 2021-22

2. General Fund 100, Function 1131 object code 0411: why have supplies increased by one million?

This Function 1131 High School Programs, Object code 0411 (Supplies) has a budgeted increase of \$1,000,000 for several reasons.

First, the projection of supplies cost is anticipated to increase at least 5% in this coming year. Second, the district is expecting all services will return to pre-pandemic levels. Lastly, as we begin to reopen Riverside High School, we anticipate “new school” expenses in 2022-2023 that would not be covered by the Bond. This includes adding planning staff; resources and materials; supplies for the CTE programs to launch; arts & sports and club program start-up supplies, etc.

Additionally, it may be helpful to remember that the district reports the expenditure to the Department of Education based on the *function* and not *object* code. If we need to adjust the money into another object within that same function we can do so easily throughout the year. Placing the full \$1,000,000 in this “supplies” category doesn’t mean it can only be spent there. It can be flexibly be spent anywhere within the High School Program *function*.

3. Function 2122, object code 0111, page 3.31, the headcount will be cut by 5.5. What is the logic behind the cut?

General Fund 100, Function 2122 is the Counseling Services. These 5.5 FTE of Counselors were moved to the Student Investment Act (SIA) grant in the fiscal year 2022-23 because these FTE meet the purpose requirement for the SIA grant. We did not cut Counselors overall in our district, we only shifted how we pay for them.

The SIA grant has two purposes:

1. Meet students' mental and behavioral health needs, and
2. Increase academic achievement and reduce academic disparities for students who have historically experienced disparities in our schools.

4. Function 2410, object code 0112 – page 3.46, we will hire 2.36 more headcount. What will the new headcounts do?

General Fund 100, Function 2410 Office of the Principal, Object 0112 is classified salaries increased by 2.36 FTE, and Object 0113 - Administration increased by 0.5 FTE.

The increase in classified salaries reflects an increase in payment of some of the salaries of classified office staff in this account instead of another account.

The additional .5 administrator is the new principal at Riverside High School. Half of the salary will still be paid by the Bond next year and have through this account.

5. Function 2410, object code 0113 – page 3.46. We will only hire a half headcount. Why will the cost go up by \$245K?

General Fund 100, Function 2410 Office of the Principal. This increase is a reflection of projected Cost of Living Adjustment (COLA) for 2022-23.

6. Function 2630, object code 0112 – page 3.59. Why did we need to hire one headcount?

General Fund 100, Function 2630 Information & Communication Services. The additional FTE in 0114, reflects the hiring of an additional staff member for the Communication Department. Currently, Mr. Kilstrom is managing all of the communication department and responsibilities on his own. One of the Findings in the recent Communication Audit was a recommendation to hire an additional staff member for this ever evolving and growing work. This additional FTE will help assist the Communication Director in the following areas:

- Promotion of school events and news
- Time-critical school information
- Information that impacts the community
- District and school building website management
- Email, social media, video, notifications, and alerts

7. Function 2630, object code 0319 – page 3.59. We did not have an actual expense for the last three years. Why will we budget \$50K for this coming school year?

General Fund 100, Function 2630 Information & Communication Services. Object 0319-Other Instructional, Professional & Technical Services has \$50,000 budgeted for several reasons. First, as you can see there has been a very slim budget for this department in the past and we have needed to increase it. Second, as we anticipate some new projects coming up (website renewal, digital marketing, communication tools, etc.) we anticipate some costs associated with these projects. We have budgeted \$50,000.

8. Function 3310 page 3.64. Please explain in detail what it is for?

General Fund 100, Function 3310 Community Services program

As mentioned in the Budget message at the Monday evening meeting and in my emails to you, this program will now be budgeted and recorded under the General Fund 100 instead of the Special Revenue Fund 200. This aligns with the auditor's recommendation and the agreement with the Oregon Department of Education. The program has not changed, it is just in a different location. When our community uses our facilities (eg. Youth sports, child care programs, churches, community groups) we apply fees and provide staffing support, etc.

9. Function 3360 Family Empowerment Center, page 3.65. Please explain in details what it is for?

The Family Empowerment Center works with families to provide resources such as classes, clothing, school supplies, and connections to community support services. This is a new program. You can learn more on the District website: <https://www.wlwg.k12.or.us/domain/3726>

Budget Committee Questions – Submitted by Ginger Fitch, Budget Committee

Date Submitted: May 13, 2022

Date Responded: May 14, 2021

Responses from District in RED font.

1. Can you identify the duration of the grants listed on p. 1.6 (High School Success, Student Investment Account, Educator Recruitment and Retention)?

High School Success (Measure 98): July 1, 2021 - June 30, 2023 (Renewed annually)

Student Investment Act (SIA): July 1, 2021 - June 30, 2023 (Renewed annually)

Educator Recruitment and Retention: April 15, 2022 - June 30, 2023 (one-time grant)

1a. How does the influx of grant money compared to general fund impact the district's ability to plan, hire and provide stability in its programs? Between SIA and High School Success, the district is receiving almost 10 million dollars. While incredibly helpful, is it also unstable funding?

The district is incredibly appreciative of the additional funds that come to us through the Student Investment Act (SIA) and High School Success (Measure 98) grants. The district has been able to add more Career and Technical Education (CTE) programs in high schools, which is one of the main areas of focus in the High School Success grant. In addition, the district has also been able to add some more mental health support, in the form of school counselors and social workers, which is one of the main areas of focus in the Student Investment Act (SIA) grant.

However, because the General State School Fund has not always kept pace with the rising costs of education, the grants also serve to “supplant” our General Fund and not “supplement” it as fully as the legislation intended. Therefore, in almost all districts in Oregon, grant money has been used to backfill funding of positions that already exist in our schools. In addition, the lack of stability in what the district will receive in those grants makes us more cautious in adding new positions with the worry that we may not be able to sustain those positions. Having more stable General State School Funding and more predictable SIA and HSS grants will allow us to best support the needs of students in our district.

2. While the budget discusses a specific plan for reductions should negative impacts occur, it does not identify the focus of additional moneys if the budget underestimates funding as the past years indicate is more likely to occur. What would be the priorities?

If the district receives the additional funding from the State due to the increase in the enrolling, these additional funding will go forward to attend to our investment priorities (class sizes, quality teaching & learning, co-curricular activities, etc.) which our community continues to support. Additionally, the district is projected to have a “lower than recommended” ending fund balance. Additional money would help shore up a more robust ending fund balance to carry into the 2023-2024 school year.

3. When do we decide as a district to stop charging High School and Middle School Activity Fees? 3.4. The incredibly low amount received, less than \$170,000, is insignificant in the

bigger picture of our budget and it would appear that the cost of tracking and handling those would outweigh the financial benefit. Further, what beneficial purpose do they serve and is there harm to equity in keeping them?

There is no doubt that the cost of tracking and handling the activity fees cost is a factor. AND, the district believes strongly in the value of co-curricular activities at schools as a benefit to the education and well-being of our students.

By law, students are entitled to a Free and Appropriate Public Education (FAPE). Where and how co-curricular activities are factored into (or expected) in FAPE is varied across the nation and in Oregon. Co-curricular activities are currently not funded by the state, unless it is understood that they are part of the general education.

The District Business Office and our school/district leaders continue to monitor the purpose, cost and ability to waive as many fees as possible with our extensive programs.

3a. The budget provides for less than \$7000 in athletic supplies for middle schools but indicates about \$24,000 received in middle school fees. P 3.13 The disconnect is further evidence of a need to reconsider the purpose of charging fees.

The district anticipates receiving \$24,000 in the General Fund 100, Object 1742 (p. 3.4). This \$24,000 projected amount of revenue in collection of fees includes several fees such as: 1) art, 2) band, 3) choir, 4) orchestra, 5) field trips, and 6) outdoor school. The fees that are collected through function 1742-MS activity fees. These fees will help support these programs in various ways like replace/repair instruments, tickets to field trip event/activities, outdoor school costs, purchasing costumes for shows, etc.

General Fund 100, Fund 1122 Middle School Extracurricular delineates costs associated with Middle School Extracurricular. MS Athletic supplies (0412) is a district operation cost and does not come out of the MS activity fees.

3b. Student Body (Fund 295) has over \$4.5 million. How much does it cost for us to administer those funds, and could they be better administered either from a reduction in fees or consolidated with the district office?

The Student Body Activity Funds accounts for the receipts, disbursements, and cash balances of the various schools' student body funds. These resources are primarily generated by students, student groups, Parent Teacher Associations (PTAs), booster clubs, fundraising activities, and donations. The individual schools are responsible for managing their school's fund.

Currently, 16 school secretaries administer the Student Body Activity Funds Accounts alongside their secretarial duties.

Improving the Student Body Activity Funds Accounts is one of the Business Office's priorities. Last year, the Business Office was able to move all bank accounts for the student body funds to the same institution to enhance the ability to monitor the activity in the accounts. In addition, the

Business Office has updated the student body procedures manual and has increased training for staff on procedures and best practices outlined in the handbook.

This summer 2022, the Business Office will work with the Information Technology Office to research and implement new software to continue to better support the Student Body Activity Funds Accounts.

4. Does the reduction in the budget since 2019 for salaries for pre-kindergarten imply the district is intending to reduce this program as the availability of childcare providers is strained?

The district has prioritized preschool classes in every primary school in the district. Currently, there is no state funding for universal preschool, which means that the district funds preschool entirely through its General Budget and through tuition. When there is demand, the district can create more classes; when there is less demand, the district makes reductions. Because almost all of our preschool teachers are licensed K-5 teachers, they can easily flex into a K-5 position when the need arises. We have found a way to “stabilize” during “unstable” times.

5. Both 1221 and 1250, p 3.19 and 3.21, show significant reductions in FTE. Some of the budget survey results focused on a greater need in this area not less. Why are there reductions?

Function 1221 –Intensive Support for Students with Disabilities.

- Licensed Salaries, object code 0111 increased by .5 FTE, this due to the Disabled Child Program Fund 291 moving to the General Fund because it is part of Intensive Support for Students with Disabilities.

We have not reduced classified staff (yet) going into 2022-2023, instead we have shifted where we are paying for them (different funds, functions).

6. Why the significant increase in 1271, p 3.24?

General Fund 100 Function 1272 (p. 3.24) supplements Special Revenue Fund 253 which supports educationally disadvantaged students. Function 1272 – Title IA/D is the additional funding support that the district contributes to Title IA which comes from the Federal Government.

When the support from the Federal Government is more generous, the district does not need to supplement as much. When the support from the Federal Government is slimmer or has an unexpected reduction compared to the previous year, the district supplements in order to keep the program stable.

Since the district anticipates receiving \$278,240.00 from the Department of Education (ODE) in the fiscal year 2022-23 (p. 3.83), the district has removed the additional support from the General Fund 100, Function 1272, because the district plans to fund the program through federal dollars only next year.

7. How does Function 1400 Summer School Programs expenditures compare to 2018/19? Between 1400 and summer grant funding, p. 3.29 and 3.100, there is almost a million budgeted with no FTE. At what point would the district consider funding FTE?

Below please find the expenditure comparison for Function 1400 – Summer School Program from fiscal year 2018-2023.

Fiscal Year	Dollar Amount
2018-19 Actual Expenditure	\$170,395.29
2019-20 Actual Expenditure	\$179,701.63
2020-21 Actual Expenditure	\$ 54,223.75
2021-22 Adopted Budget	\$208,669.00
2022-23 Proposed Budget	\$193,398.00

In response to the pandemic, the legislature made an unprecedented investment in summer learning for Oregon’s school students in fiscal year 2021 and 2022.

- For the 2021 summer program, the legislature provided \$200 million to support summer credit earning and enrichment opportunities for students in grades K-12 across the state of Oregon.
- For the 2022 summer program, the legislature appropriated \$150 million (*\$50 million of these funds will be provided to community-based organizations across the state. The remaining \$100 million will be provided to school districts, public charter schools, and education service districts across the state*).

Match Requirement: Eligible recipients must agree to cover 25% of their total program costs with other recipient resources. These funding sources may include any local, state, federal, and/or private resources allocated to the recipient and must be used for the same Eligible Uses of Funds outlined below.

Entity Name	Level	State Grant Amount	25% Local Match Amount
West Linn-Wilsonville SD	High School	\$ 612,107.89	\$153,026.97
West Linn-Wilsonville SD	K-8	\$1,148,564.99	\$287,141.25
TOTAL		\$1,760,672.88	\$440,168.22

Please note: although the WLWV School District qualifies to receive up to \$1,760,672.88 for the summer program, the district would not be able to come up with the 25% match of \$440,168.22.

Base on the actual summer expenditure that occurred in the past, the district proposed a budget of \$193,398.00 in the General Fund to support the summer grant. And \$193,398 is a 25% of \$773,593.00, therefore, the district submitted the application to the Oregon Department of Education in that amount.

Function 1400 - Summer School	Proposed Budget
General Fund 100 – Function 1400	\$193,398.00 (25% of \$773,592.00)
Special Revenue Fund 275 –Function 1400	\$773,592.00

TOTAL	\$966,990.00
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Please note: Summer grant allows the district to spend money up to October 15, 2022. Unexpended funds will be returned to the state's General Fund by January 2023.

The Summer Program takes place in July and August, therefore the district funds staff through temporary and additional pay.

8. Would you connect the loss of FTE at 2122 and 2140, pg 3.31 and 3.33, to where they are found in the SIA? At 271 SIA, p 3.93, it appears we are moving away from instructional salaries/FTE to support services salaries/FTE, is this a change to more nursing and mental health staff?

You can find 13 FTE (school counselor) and 2 FTE (school Psychologist) in the Student Investment Act (SIA) grant under 2000 Support Services function, and 0111 Licensed Salaries object. Yes, this is a change to more nursing and mental health staff.

9. Does 2546, p. 3.54, reflect the full cost of school resource officers or is there more contained in other functions?

General Fund Function 2546 –Security Services (buildings) covers 50% of the cost of two (2) resource officers (one for West Linn HS, and one for Wilsonville HS). Each of the cities contribute the other 50% of the cost. Cost includes salaries, benefits, PERS.

10. 242 Utility Grant, p 3.78, anticipates reimbursement to bond or the general fund? Is this reflected in expenditures?

Special Revenue Fund 242 – Utility Grant, p 3.78, anticipates reimbursement to the bond. The district expects to receive authorization for the reimbursement of expenditures for projects at Inza Wood Middle School, Athey Creek Middle School, Bolton Primary School, Cedaroak Park and Stafford Primary Schools.

Oregon Senate Bill 1149 required Portland General Electric (PGE) to collect a "Public Purpose Charge" from consumers in their service area beginning in 2002. The first ten percent of these charges go to K-12 school districts for energy efficiency projects. The money is forwarded from PGE each month and deposited into this fund. The Oregon Department of Energy administers the schools' program, authorizing reimbursement from this fund for approved energy efficiency projects completed.

11. 247 C-TEC, p3.79, How many students are served by this program or anticipated to be served?

Typically, the C-TEC program (Special Revenue, Function 247) supports students who may have dropped out of high school or moved into our community when they are 18 but have very few credits towards graduation. The district does not know the anticipated number yet for next year. It can range between 30-50 students depending on the year and events. The C-TEC Coordinator

helps connect them to school (our High Schools or Clackamas Community College or GED completion) and into employment. Here is a link to learn more about the program:

<https://www.c-tecyouthservices.org/#:~:text=C%2DTEC%20Youth%20Services%20is,you%20to%20meet%20those%20goals.>

12. 294, 5400, p3.103, Where did the \$5,991,188 go? 470, p3.103, doesn't match with it.

Special Revenue, Fund 294 Land has shifted to Capital Funds, Fund 470. The decrease in dollar amounts between this year and going into next year largely reflects the purchase of several properties this year. Please see the detail transaction below:

Fund 294 – Land (p3.103) - Transaction	Amount
Beginning Fund Balance	\$5,991,188.00
Inter Fund Loan FY20-21 (Resolution 2020-4)	(\$1,500,000.00)
Brock Property Appraisal/Legal Fees, Civil Engineering Fees	(\$ 26,596.00)
Brock Property	(\$2,115,000.00)
Residential properties on West A Street and McKillican Street	(\$ 885,000.00)
Other Costs/Fees re. West A Street & McKillican Street	(\$ 15,808.00)
ESTIMATE REMAIN BALANCE	\$1,448,784.00